

Sec. 21-236. Removal of graffiti from public places and property.

- (a) The city department or agency which has control or custody of a particular building or property shall remove all graffiti appearing on buildings and property under its control or custody within thirty (30) days of discovering or being notified of it.
- (b) Within available appropriations, the department of public works shall remove all graffiti from all city streets.
- (c) Within available appropriations, the department of public works shall seek and obtain permission from the appropriate state department(s) for the city to remove graffiti from state property, including state roads, located within the city.

(Ord. of 10-00, § (a))

Chapter 22 TAXATION*

***Cross references:** Board of compensation and assessment, § 2-141 et seq.; city finances generally, § 2-476 et seq.; licenses, permits and miscellaneous regulations, Ch. 14.

Art. I. In General, §§ 22-1--22-25
Art. II. Collector of Taxes, §§ 22-26--22-38
Div. 1. Generally, §§ 22-26--22-35
Div. 2. Duties, §§ 22-36--22-38

ARTICLE I. IN GENERAL

Sec. 22-1. Grand list of the basis of taxation.

The grand list of the city when completed by the city assessor, perfected by the board of assessment appeals, and certified by them as being correct and in accordance with the law, shall be lodged in the office of the city assessor, and shall be the basis of taxation by the city.

(Code 1970, § 9-3; Ord. of 3-01)

Sec. 22-2. Taxes; how levied.

Whenever the city shall lay a tax it shall be levied upon the polls and ratable estate liable to taxation, as set and entered in the last made and completed assessment list of the city, unless otherwise specified in the vote laying such tax.

(Code 1970, § 9-4)

Sec. 22-3. Collector of taxes to make rate bill.

It shall be the duty of the collector of taxes to make out a rate bill consisting of two (2) or more books, setting forth the amount of tax on each parcel of real estate and the total tax on personal property which each taxable person or corporation is legally obliged to pay. This rate bill shall be completed within thirty (30) days of the adoption of the budget by the common

council each year. The total amount of assessments in the rate bill shall agree with the total assessments on the grand list.

(Code 1970, § 9-5; Ord. of 3-01)

Sec. 22-4. Warrant for the collection of taxes to be issued by the mayor.

On receipt of the rate bill prepared by the collector of taxes, the mayor shall issue to the collector of taxes a warrant for their collection and payment to the city treasurer.

(Code 1970, § 9-6; Ord. of 3-01)

Sec. 22-5. Errors in rate bill; how corrected.

Where errors are discovered in the rate bill after it has been completed and the warrant for payment and collection issued to the collector of taxes, the collector shall report such errors to the committee on finance and supplies and printing, who shall investigate such errors and report its recommendation on the matter to the council.

(Code 1970, § 9-7)

Sec. 22-6. Tax bill to be mailed to taxpayer; notice of interest charges and lien included.

On or before August 5 of each year the collector of taxes shall mail to each taxpayer a bill for the amount of his taxes, itemized as to each separate parcel of real estate, with a printed notice thereon that interest at the legal interest rate shall be added to such taxes for the period they remain unpaid. The unpaid taxes plus accrued interest shall remain a lien upon the real estate to which the taxes apply from the time of the recording of the lien. Failure to give notice of the interest charges and lien shall not invalidate such taxes.

(Code 1970, § 9-8)

Sec. 22-7. Council may relieve taxpayer in hardship.

Where the provisions of section 22-38 would work a special hardship on a debtor, the period for the payment of the assessment may be extended, but for a period not to exceed a maximum of two (2) years, by a vote of three-fourths of the entire membership of the council upon the appeal of such aggrieved debtor. If the extension is granted, the debtor's name shall be omitted from the annual report submitted by the collector of taxes to the corporation counsel.

(Code 1970, § 2-190)

Sec. 22-8. Urban rehabilitation homeownership; deferral of increase in assessment due to rehabilitation.

- (a) A portion of the city, including census tracts 4153, 4156, 4159, 4160, 4161, 4162, 4163, 4166, 4171, 4172 and 4173, is hereby eligible for certain tax benefits in accordance with the provisions of this section. Section 81 of Public Act 01-9 enables municipalities which qualify for the urban rehabilitation homeownership program to provide by ordinance that any increase in assessment as a result of a rehabilitation of a qualified residential

property may be deferred for a five year period from the date such rehabilitation is completed.

- (b) For the purposes of this section, "residential property" is defined as a property consisting of four units or less. The dwelling or at least one of the units of the dwelling must be occupied by an owner of the property as that owner's legal residence. The owner occupant must have an ownership interest of at least fifty (50) percent in the property and must be the applicant for benefits. No part of the property may be designated for commercial or any use other than residential use.
- (c) Residential property which is rehabilitated through the Urban Rehabilitation Homeownership Program shall be eligible for an assessment exemption equal to the increase in assessment which results from such rehabilitation for a five (5) year period from the date such rehabilitation is completed. Such rehabilitation must be undertaken pursuant to a building permit for improvements and repairs which have an estimated cost of no less than five thousand dollars (\$5,000.00). The completion of the rehabilitation shall be accomplished no later than one (1) year after the issuance of the building permit. It shall be the responsibility of the property owner to contact the department of licenses, permits and inspections and to contact the health department for the appropriate inspections. The department of licenses, permits and inspections shall certify that the rehabilitation has been completed within this time period and in conformance with applicable provisions of the state building and local housing code. The health department shall certify that the rehabilitation has been completed within this time period and in conformance with applicable provisions of the state and local health codes.
- (d) In order to qualify for assessment exemption under this section, the property owner must file an application for assessment exemption on forms available from the city assessor. This application must be filed with the city assessor prior to the date of issuance of a certificate of occupancy due to the rehabilitation. However, if no certificate of occupancy is issued, the form must be filed no later than November first following the date that completion of the rehabilitation is certified by the department of licenses, permits and inspections and by the health department. If such property owner fails to file an application prior to the issuance of the certificate of occupancy or on or before November first as provided above, such owner shall have until December 15 to file a late application and to pay a late filing fee of fifty dollars (\$50.00) to apply for this exemption. If a property owner fails to file an application within the time provided by this section, the property owner shall have waived his/her right to the exemption provided in this section.
- (e) In order to qualify for assessment exemption under this section, the property owner must not be delinquent in any property taxes owed to the City of New Britain. The tax collector must certify at the time of final approval that the property owner who is the subject of the application has no property tax due to the City of New Britain on any property located in the city, including real property and personal property. No one who has delinquent or due property taxes shall have an application for property tax exemption under this section approved until all installments due are paid in full. Such payment of taxes must be made in a timely manner to meet all other deadlines contained in this article. Failure to pay taxes in a timely manner shall not provide in any instance an extension of other deadlines.
- (f) The application form provided by the city assessor shall require documentation that the applicant is a participant in the urban rehabilitation homeownership program and is to rehabilitate residential property with assistance provided by the Connecticut Housing

Finance Authority. It shall require that a copy of the building permit for the rehabilitation be attached to the application. It shall provide a section for the department of licenses, permits and inspections to state the date of completion and that the rehabilitation has been completed in conformance with applicable provisions of the state building and the local housing code. It shall provide a section for the health department to state the date of completion and that the rehabilitation has been completed in conformance with the applicable provisions of the state and local health codes. It shall require that the property owner, who is applying for exemption, attest to the fact that the property that is the subject of the exemption is the legal residence of such property owner. It shall provide a section for the tax collector to certify that the owners of the property that is the subject of the application have no property tax due to the City of New Britain on any property, both real or personal, in the city.

- (g) To renew the exemption, each property owner on or before November first of each year must file an affidavit of legal residence, on a form supplied by the city assessor, to attest that such property owner continues to occupy the property that is the subject of the exemption as his/her legal residence. If such property owner fails to file such affidavit on or before November first, such owner shall have until December 15 to file such affidavit and to pay a late filing fee of fifty dollars (\$50.00) to renew this exemption. If a property owner fails to file an affidavit of legal residence within the time provided by this section, the property owner shall have waived his/her right to the exemption provided in this section for that assessment year and shall be liable for property taxes for said assessment year without this exemption benefit.
- (h) This assessment exemption is not transferable.
- (i) Any property which qualifies for exemption under this section shall not be eligible for the benefits provided in section 22-10 or section 22-12 of these Ordinances of the City of New Britain.
- (j) In the event that any owner of qualified residential property under this section fails to pay real property taxes on the property receiving this exemption, within sixty (60) calendar days of the date an installment becomes due and payable, the exemption shall cease and be removed as of the due date of the next tax bill or next tax installment. No further exemption or continuation of the abatement may occur without specific approval of the restoration by the city assessor, which approval shall be granted when the owner of real property shall have paid in full all delinquent taxes, together with interest and penalties, provided such payment is made prior to the due date of the next tax bill or the next tax installment. The city assessor shall restore the exemption only after the complete payment of all taxes due, together with interest and penalties, and only prior to the due date of the next tax bill or tax installment.
- (k) In the event of a general revaluation in the year in which such rehabilitation is completed, resulting in any increase in the assessment on such property, only that portion of the increase resulting from such rehabilitation shall be deferred. In the event of a general revaluation in any year after the year in which such rehabilitation is completed, such exemption shall be increased or decreased in proportion to the increase or decrease in the total assessment on such property as a result of such revaluation.
- (l) No exemption provided under this section shall apply to an assessment on any grand list of the city after the grand list of October 1, 2012.

(No. 27195-1, 10-9-02)

Editor's note: An ordinance adopted March 4, 1992, repealed § 22-8. Former § 22-8 pertained to abatement of taxes for the poor and derived from Code 1970, §§ 2-191, 2-191c and an ordinance of 12-81.

Sec. 22-9. Abatement of taxes for owners of low income housing.

(a) *Definitions.* As used in this section:

Low and moderate income housing means housing the construction or rehabilitation of which is aided or assisted in any way by any federal or state statute, which housing is subject to regulation or supervision of rents, charges or sales prices and methods of operation by a governmental agency under a regulatory agreement or other instrument which restricts occupancy of such housing to persons or families whose incomes do not exceed prescribed limits.

Owner means a person or persons, partnership, joint venture, or corporation who or which has executed, or will execute a regulatory agreement or other instrument with a governmental agency, either federal, state, or local, which limits occupancy of the low and moderate income housing owned or to be owned by such person or persons, partnership, joint venture or corporation to persons or families whose income does not exceed prescribed limits.

(b) *Contracts for abatement.* The mayor, with the approval of the council, may enter into contracts for the city with owners of low and moderate income housing, granting abatement, in whole or in part, of the taxes on the real estate used for such low and moderate income housing. The amount of such abatement shall be established in each such contract, giving due consideration to the purpose or purposes to which the money equivalent of the taxes so abated is to be applied. Each such contract shall require that the money equivalent of the taxes so abated will be applied to one or more of the following specified purposes:

- (1) To reduce rents below the levels which would be achieved in the absence of abatement.
- (2) To improve housing quality and design.
- (3) To effect occupancy by persons and families of varying income levels, within prescribed limits.
- (4) To provide necessary related facilities or services.

(c) *Term of abatement.* The abatement shall become effective on the date specified in the contract between the city and an owner of low and moderate income housing. The terms of abatement shall extend for the remainder of the fiscal year in which the abatement becomes effective and may continue for a period not to exceed thirty-nine (39) consecutive fiscal years thereafter; provided that, such abatement shall terminate at any time when the property for which tax abatement has been granted is not used solely for low and moderate income housing; and provided, further, that, the continuation of such abatement may be conditioned upon the continuation of state reimbursement to the city for such abatement. The abatement authorized herein shall be granted only for low and moderate income housing upon which construction or rehabilitation commenced after July 1, 1967.

(d) *State assistance.* The mayor shall, with the approval of the council, execute on behalf of

the city contracts with the state for financial assistance by the state in the form of reimbursement for the tax abatement granted to an owner of low and moderate income housing in accordance with this section.

(Code 1970, § 2-192; Ord. of 12-70)

Sec. 22-10. Enterprise zone benefits.

- (a) A portion of the city, including census tracts 415900 and 417100 and certain bordering areas as defined by the enterprise zone boundary map prepared by the city plan commission and approved by the state commissioner of economic and community development and on file in the office of city plan, City of New Britain, and in the office of the state department of economic and community development, is hereby designated an enterprise zone pursuant to section 32-70 of the Connecticut General Statutes.
- (b) Residential and commercial property, including industrial properties, in the enterprise zone which is either newly constructed or rehabilitated subsequent to November 1, 1982, shall be eligible for deferral of assessment increases resulting from such construction or rehabilitation for a seven-year period in accordance with the schedule contained in subsection (c) of this section. Furthermore, construction or rehabilitation projects which are undertaken pursuant to a building permit first issued after March 1, 1984, but before October 1, 2010, and which involve real property improvements whose cost exceeds one hundred thousand dollars (\$100,000.00) will also be eligible for personal property exemptions on personal property new to the grand list of the city which is housed and used within the newly constructed or renovated building as described in subsection (c) of this section. Such personal property exemptions shall be granted for up to a two-year period in accordance with the personal property tax abatement schedule contained in subsection (c) of this section; however, no such real property deferrals and personal property exemptions shall apply to assessment on any grand list of the municipality after the grand list of 2017.
- (c) For the first two (2) years following completion of the rehabilitation or construction one hundred (100) per cent of the increase in real property assessment attributable to such rehabilitation or construction shall be deferred; in the third year fifty (50) per cent of such increase shall be deferred; in the fourth year forty (40) per cent of such increase shall be deferred; in the fifth year thirty (30) per cent of such increase shall be deferred; in the sixth year twenty (20) per cent of such increase shall be deferred; in the seventh year ten (10) per cent of such increase shall be deferred; thereafter the property owner will be responsible for taxes on the full assessment of the property as determined by the normal assessment practices of the city then in effect. Personal property which is new to the grand list of the city and housed and used within a qualifying facility as defined in subsection (b) of this section may qualify for one of the following personal property exemptions:
 - (1) If the real property renovations or new construction involve real estate improvements which exceed the cost of five hundred thousand dollars (\$500,000.00), the personal property which is new to the grand list and which is housed and used in such renovated or newly constructed facility may be one hundred (100) per cent exempt in the first year and fifty (50) per cent exempt in the second year, the city assessor may require documentation of real property expenditures for such renovations or new construction; and

- (2) If the real property renovations or new construction involve real estate improvements which exceed the cost of one hundred thousand dollars (\$100,000.00), the personal property which is new to the grand list and which is housed and used in such renovated or newly constructed facility may be fifty (50) per cent exempt in the first year, the city assessor may require documentation of real property expenditures for such renovations or new construction.
- (d) Assessment deferrals for residential properties shall cease if:
 - (1) For any residential rental property, any dwelling unit in such property is rented to any person whose income exceeds two hundred (200) per cent of the median family income of the municipality; or
 - (2) For any conversion condominium declared after the designation of the enterprise zone, any unit is sold to any person whose income exceeds two hundred (200) per cent of the median family income of the municipality.
- (e) In the event of a general revaluation in the year in which such improvement is completed, resulting in any increase in the assessment on such property, only that portion of the increase resulting from such improvement shall be deferred. In the event of a general revaluation in any year after the year in which such improvement is completed, such deferred assessment shall be increased or decreased in proportion to the increase or decrease in the total assessment on such property as a result of such revaluation.
- (f) No improvements to any real or personal property which qualifies as a manufacturing facility under section 32-9p(d) of the Connecticut General Statutes shall be eligible for any enterprise zone benefits pursuant to this section, nor shall any new machinery or equipment in a manufacturing facility which qualifies for exemption under section 12-81(72) of the Connecticut General Statutes be eligible for any enterprise zone benefits pursuant to this section.
- (g) In order to qualify for assessment deferral under this section a project consisting of real property improvements, rehabilitations or new construction, must be undertaken pursuant to a building permit first issued for the project subsequent to November 1, 1982. Furthermore, in order to qualify for property tax deferral under this section the property owner must file an application for enterprise zone assessment increase deferral on forms available from the city's enterprise zone coordinator or assessor's office. This application must be filed with the assessor's office no later than the date of issuance of a certificate of occupancy for the renovated or newly constructed building. If the real property owner fails to file an application no later than the date of the issuance of the certificate of occupancy, the property owner shall have until December 15 following the issuance of the certificate of occupancy to file a late application and to pay a late filing fee of fifty dollars (\$50.00) to apply for enterprise zone benefits. If the real property owner fails to file an application for benefits as provided in this section, the property owner shall have waived the right to any such benefits. If a personal property owner wishes to claim personal property tax assessment exemption under this section, such personal property owner must submit an application for such exemption. This application must be filed on or before November 1 for each year the exemption is claimed. If the personal property owner fails to file an application on or before November 1, the property owner shall have until December 15 to file a late application and to pay a late filing fee of fifty dollars (\$50.00) to apply for enterprise zone benefits. In addition, each personal

property owner applying for exemption under this section shall be required to file the standard personal property declarations required by the assessor's office of the city. If a personal property owner shall fail to file the standard personal property declaration on or before November 1, the personal property owner may file such standard declarations no later than December 15 and shall have the penalty added to his personal property assessment as provided in section 22-16 of these ordinances. This penalty shall not be reduced by the exemption provided in subsection (c) of this section. Failure to file the application for exemption or failure to file the standard personal property declaration forms each year as provided in this section shall constitute a waiver of the right to the exemption for that assessment year. The construction or rehabilitation will be determined to have been completed, and the real property assessment deferral therefore will commence, either the first full tax year following the issuance of a certificate of occupancy for the newly constructed or renovated building or at the option of the applicant at the date of any partial assessment levied upon construction in process prior to the issuance of a certificate of occupancy. In either case, however, the assessment deferral shall not be granted in more than seven (7) assessment periods. Assessment exemption for personal property under this section will commence at the time of commencement of the real property tax deferral unless the building will be occupied by multiple tenants in which case the personal property tax exemption will commence on the first assessment date following the date which each subdivided portion of the space is first occupied; however, in no case shall personal property exemption extend beyond the real property tax deferral for the building in which the personal property is to be located. For any building which may qualify for enterprise zone benefits, which building is occupied, in whole or in part, by a tenant or tenants, in addition to the property owner filing application for benefits, each such tenant must file for benefits. Tenant application forms are available from the city's enterprise zone coordinator or the assessor's office. The tenant application must be filed no later than the November 1 following the assessment date for which benefits are sought or no later than thirty (30) days after the lease has been completed and signed if benefits are first sought for the assessment year that a certificate of occupancy is issued. If a tenant, who should have filed on or before November 1, fails to file an application on or before November 1, the tenant shall have until December 15 to file a late application and to pay a late filing fee of fifty dollars (\$50.00) to apply for enterprise zone benefits. If a tenant fails to file an application for benefits as provided in this section, the tenant shall have waived the right to any such benefits for that assessment year and the real property occupied by the tenant shall not be eligible for benefits for that assessment year. For any multi-tenant building a copy of the lease for the space to be occupied should be submitted to the assessor's office with the tenant application for benefits. The copy of the lease may be filed by either the tenant or by the owner.

- (h) Failure of a residential property owner to maintain the property in accordance with the standards of the housing code of the city shall also constitute reason to cease deferral of assessment under this section.
- (i) Owners of residential rental property or condominium conversions must submit to the assessor of the city, on forms provided by the assessor, affidavits for each rental or condominium unit giving the occupant's (rental property) or owner's (condominium) full name and gross income in the previous tax year. In order to maintain eligibility rental property owners must submit income affidavits annually on or before November first. If the real property owner fails to file all income affidavits on or before November 1, the

property owner shall have until December 15 to file all income affidavits and to pay a single late filing fee of fifty dollars (\$50.00) for that year to qualify for enterprise zone benefits. If the real property owner fails to file all income affidavits as provided in this section, the property owner shall have waived the right to any such benefits.

- (j) Owners of residential property in the enterprise zone that rehabilitate their property and apply for the seven-year tax deferral described above for any portion of a property may not also apply for deferral of taxes pursuant to any other of the ordinances of the city for the same portion of a property.
- (k) Owners of commercial property shall not be eligible for real property tax deferral or personal property exemption under this section unless the occupant of the portion of the property being abated meets the business expansion requirements as defined below:
 - (1) An increase, within one year of relocation, of the number of full-time, permanent employment positions according the following schedule:

TABLE INSET:

Total Number of Permanent Full-Time Employees of Facility	Required New Positions
1--10	1
11--20	2
21--30	3
31--40	4
over 40	5

- (2) Construction of an entirely new structure or an increase in the square footage used in the operation, of at least ten (10) per cent.

The provisions of this subsection shall only apply if the occupant is relocating to the project from a "distressed city" as defined by the state department of economic and community development or from a census tract in the State of Connecticut which was eligible for designation under the enterprise zone program.

- (l) An application for real property deferral or for personal property exemption must be approved both by the enterprise zone coordinator and the city assessor before any such property tax benefit may take effect. In addition, with each new application for real or personal property tax enterprise zone benefits, no such benefits may take effect unless the tax collector certifies at the time of approval by the enterprise zone coordinator or the city assessor, whichever, is last, that the applicant has no real or personal property tax due in the city. No one who has delinquent or due real or personal property tax shall have an application for enterprise zone benefits receive final approval until all tax installments due are paid in full. Such payment of taxes must be made in a timely manner to meet all other deadlines contained in this ordinance. Failure to pay taxes in a timely manner shall not provide in any instance an extension of other deadlines.
- (m) In the event that any owner of real or personal property which has qualified for benefits under this section, fails to pay real or personal property taxes on the property receiving enterprise zone property tax benefits, within sixty (60) calendar days of the date an installment becomes due and payable, the benefits shall cease and be removed as of

the due date of the next tax bill or next tax installment. No further benefits or continuation of the abatement may occur without specific approval of the restoration by the city assessor, which approval shall be granted when the owner of real or personal property shall have paid in full all delinquent taxes for the property receiving enterprise zone benefits, together with interest and penalties, provided such payment is made prior to the due date of the next tax bill or the next tax installment. The city assessor shall restore the benefits only after the complete payment of all taxes due for the property receiving enterprise zone benefits, together with interest and penalties, and only prior to the due date of the next tax bill or tax installment.

- (n) The mayor shall appoint the enterprise zone coordinator who shall administer and enforce this program in cooperation with the city assessor.
- (o) An out-of-state business which acquires real property by purchase or lease and establishes business operations in the enterprise zone of the City of New Britain shall qualify for a real property benefit equal to a five-year eighty (80) per cent assessment deferral of the difference between the existing assessment of the real property at the time of acquisition and the increased assessment due to real property additions, renovations or new construction subject to the following:
 - (1) Such business must file an application with the assessor's office, on a form provided by the city assessor or the enterprise zone coordinator, no later than the issuance of a certificate of occupancy for the renovated or newly constructed building. If such business fails to file an application no later than the date of the issuance of the certificate of occupancy, such business shall have until December 15 following the issuance of the certificate of occupancy to file a late application and to pay a late filing fee of fifty dollars (\$50.00) to apply for enterprise zone benefits. If such business fails to file an application for benefits as provided in this section, such business shall have waived the right to any such benefits.
 - (2) The expenditure for real property additions, renovations, or new construction must be not less than two hundred thousand dollars (\$200,000.00). The city assessor may require documentation of real property expenditures for additions, renovations, or new construction.
 - (3) The five-year deferral may begin with the October 1 grand list following the completion of the real property additions, renovations or new construction or for the prorated tax pursuant to section 12-53a of the General Statutes of the State of Connecticut. The applicant may elect the beginning period prior to the issuance of the certificate of occupancy.
 - (4) If the applicant elects the seven-year assessment deferral provided in this section, the applicant shall not be eligible for the deferral provided under this subsection (o).
 - (5) The provisions of subsections (e), (f), (l) and (m) of this section.
- (p) A business currently located in New Britain (as defined below) which acquires additional real property (as defined below) in the enterprise zone by purchase or lease and establishes additional business operations (as defined below) in said additional real property which additional real property either has been vacant for more than six (6) months or is owned by an entity that can qualify for exemption under subsection (2) of

section 12-81 of the General Statutes of the State of Connecticut shall qualify for a three-year real property benefit equal to a fifty (50) per cent assessment exemption on said additional real property for the three (3) years immediately following the purchase of or start of the lease of said additional real property subject to the following:

- (1) For the purposes of this section, a "business currently located in New Britain" is defined as a business that had a place of business operations in New Britain on the two (2) October firsts immediately preceding the October 1 assessment date for which benefits are being applied and was assessed for business personal property (other than motor vehicles) by the City of New Britain on those two (2) October 1 assessment dates.
 - (2) For the purposes of this section, "additional real property" is defined as a whole real property location or a portion of a real property location that is different from and other than the existing place of operation in New Britain which qualifies the business as a business currently located in New Britain.
 - (3) For the purposes of this section, "additional business operation" is defined as a business operation other than, or added to, the existing business operation in New Britain which qualifies the business as a business currently located New Britain. A business operation that replaces, in whole or in part, in terms of space occupied, people employed or personal property owned, a business currently located in New Britain, shall not be considered an "additional business operation" and shall not qualify for this three-year real property exemption. Moreover, when any business which qualifies for this benefit by acquiring additional real property and by establishing an additional business operation, but during the course of the three-year exemption period reduces operations at the business currently located in New Britain which qualified the business for this three-year real property exemption, the exemption shall cease, following such reduction, as of the due date of the next tax bill or next tax installment, whichever is first.
 - (4) Application must be filed by the business applying for real property exemption with the assessor's office, on a form provided by the city assessor or the enterprise zone coordinator no later than November 1 following the October 1 which follows the purchase of or start of the lease of the additional real property. If said business owner fails to file an application no later than said November 1, the business owner shall have until December 15 to file a late application and to pay a late filing fee of fifty dollars (\$50.00) to apply for enterprise zone benefits. If the business owner fails to file an application for benefits as provided in this section, the property owner shall have waived the right to any such benefits.
 - (5) This three-year exemption shall begin with the October 1 grand list following the purchase of or start of the lease of the additional real property.
 - (6) If the applicant elects the seven-year real estate assessment deferral provided in this section, the applicant shall not be eligible for this three-year estate exemption.
 - (7) The provisions of subsections (f), (l) and (m) of this section.
- (q) In the enterprise zone, an incubator tenant (as defined below) who leases real property from an incubator facility (as defined below) may qualify for the exemption and abatement benefits provided in this section.

- (1) For the purposes of this section, "incubator tenant" shall be defined as a young enterprise in the startup process of business. An incubator tenant may share office services, access to equipment, have flexible leases and expandable space all under one roof. It may receive hands-on management assistance, access to financing and orchestrated exposure to critical business or technical support. A young enterprise shall be a sole proprietorship, partnership, corporation, LLC or other entity that had existed for no more than three years prior to signing the lease as an incubator tenant. "Start up process" shall be considered the status of an enterprise which has had no more than five (5) full-time employees at one time prior to the signing of the lease for incubator space. This limit of five (5) full-time employees may be waived if the limit is deemed not appropriate for any prospective incubator tenant by the unanimous consent of the enterprise zone coordinator, the city assessor and the incubator facility.
- (2) For the purposes of this section, "incubator facility" shall be an entity that can qualify for property tax exemption under subsections (2) or (7) of section 12-81 of the Connecticut General Statutes. Such entity shall own real property in the enterprise zone and shall lease this property to incubator tenants. This incubator facility may provide a variety of business support services and resources.
- (3) An incubator tenant may qualify for a five-year real property benefit and a concurrent five-year personal property benefit, excluding motor vehicles and leased personal property, equal to a one hundred (100) per cent assessment exemption for each of the first three (3) assessment dates following the start of the lease by the incubator tenant and equal to a fifty (50) per cent assessment exemption for the fourth and fifth assessment dates following the start of the lease, subject to the following:
 - a. An incubator tenant must lease real property in an incubator facility as defined above. An incubator facility must file an application with the city assessor, on a form provided by the city assessor or the enterprise zone coordinator. On this form such incubator facility shall describe the real property space available for incubator tenants, the services available to incubator tenants and the process for granting leases to incubator tenants. The application of the incubator facility must be approved by resolution by the common council and the mayor. No incubator tenant may file application for benefits provided in this section unless the incubator facility has received prior approval as provided in this subsection. Annually, no later than November 1, each such approved incubator facility shall file a list of incubator tenants with the city assessor. This list must include the name of the tenant, the business name of the tenant (if different), the name of the contact person if the tenant is a corporation, the building location of the tenant, the amount of square feet leased by the tenant, the type of space occupied by the tenant and the start date provided in the lease for occupancy by the incubator tenant.
 - b. Application must be filed by the incubator tenant with the assessor's office, on a form provided by the city assessor or the enterprise zone coordinator, no later than November 1 following the October 1 which follows the start of the lease by the incubator tenant. Annually thereafter, the incubator tenant shall file application no later than November 1, for

each succeeding assessment date for which the incubator tenant seeks exemption during this five-year period. In addition, the incubator tenant shall file annually the standard personal property declarations required by the assessor's office of the city. Such applications shall provide for signature of approval by the city assessor, the enterprise zone coordinator and the authorized agent of the incubator facility. In any year, if an incubator tenant fails to file application on or before November 1 or fails to file the standard personal property declarations, the incubator tenant shall have until December 15 to file a late application and declarations and to pay a late filing fee of fifty dollars (\$50.00) to apply for this exemption. If the incubator tenant fails to so file before any such November 1 or before any such December 15 extended deadline, the incubator tenant shall have waived its right to the exemptions provided in this subsection for that assessment year and shall be liable for the property taxes for that assessment date.

- c. This five-year program shall begin with the October 1 grand list following the start date provided in the lease for occupancy by the incubator tenant.
 - d. If, at the start of the incubator tenant lease, the applicant chooses to receive the seven-year real estate assessment deferral, or the five-year real estate exemption for out-of-state businesses, or the three-year real estate exemption provided in this section, the applicant shall not be eligible for the five-year real estate exemption provided in this subsection.
 - e. The provisions of subsections (f), (l) and (m) of this section.
 - f. Any incubator tenant who may be eligible to receive benefits under sections 32-9p(d) and 12-81(59) of the Connecticut General Statutes must apply for those benefits in the time provided by statute. If such incubator tenant is not approved by the State of Connecticut for those benefits, such incubator tenant may apply for any other appropriate benefits provided in this section.
 - g. For any change of name by an incubator facility or and incubator tenant, the entity that has changed names must file a change of name affidavit with the city assessor on an affidavit form provided by the city assessor. That affidavit form shall be reviewed by the city assessor and the enterprise zone coordinator. If the city assessor and the enterprise zone coordinator both approve that the circumstances are a change of name and the facility or tenant is essentially the same as before the change of name, they shall approve the change and the status of the facility or tenant shall not change with regard to the provisions of this section. If either the city assessor or the enterprise zone coordinator rejects that the circumstances are just a change of name, the benefits shall cease as of the next assessment date and the new entity may apply for benefits as a new applicant.
- (4) An incubator tenant may also be eligible to qualify for an abatement of the fifty (50) per cent tax for real estate and for personal property for the fourth assessment date and for the fifth assessment date for locating the incubator tenant's business elsewhere in the City of New Britain and an enhanced

enterprise zone exemption for locating the incubator tenant's business elsewhere in the enterprise zone no later than the sixth assessment date following the initial lease by the incubator tenant, subject to the following:

- a. Payment of the fifty (50) per cent tax or taxes for the fourth assessment date following the initial lease by the incubator tenant shall be deferred without interest until through the June 30 following the due date of that bill. If the incubator tenant shall have acquired, by purchase or by lease for one or more years, an existing building or a site for its future building for said incubator tenant's business within the City of New Britain prior to the July 1; due date of the property tax for the fifth assessment date following the initial lease by the incubator tenant, the incubator tenant may qualify for an abatement of the fifty (50) [per cent] taxes on the portion that did not receive exemption for the fourth and fifth assessment dates. In order to receive such abatement, the incubator tenant must make application for such abatement, prior to the July 1 due date for of the property tax for the fifth assessment date following the initial lease by the incubator tenant, on a form provided by the city assessor or enterprise zone coordinator. This form shall include provision for the incubator tenant's verification that a building or a site has been acquired in the City of New Britain in accordance with the above stated provisions and this form shall provide for signature and approval of the city assessor and the enterprise zone coordinator. Also, it shall be required that the tax collector certify that the incubator tenant has no property tax due to the city. If the incubator tenant has property tax due to the city, the tax collector shall deny approval of the application for abatement and no abatement shall be allowed. If the incubator tenant does not acquire such New Britain building or site, or does not file for such abatement, or is not approved for such abatement, the fifty (50) per cent taxes for the fifth assessment year shall be due and payable according to all normal provisions and the fifty (50) [per cent] taxes for the fourth assessment year shall be no longer deferred as of the July 1 next following the original July 1 due date of the tax. Interest will begin to accrue to that fourth year account on the same basis that it would accrue to an account on that July 1 next following.
- b. For any incubator tenant who acquires a building or site in the enterprise zone of the city, and who qualifies for the fifty (50) per cent abatement provided above, or who acquires an enterprise zone building or site at some time during the first three (3) years of exemption under this section, or who selected and was approved for the seven-year real estate assessment deferral, or who selected and was approved for the five-year real estate exemption for out-of-state businesses, or who selected and was approved for the three-year exemption provided in this section, or who received benefits as a qualified manufacturing facility under sections 32-9p(d) and 12-81(59) of the Connecticut General Statutes, that incubator tenant may be eligible for one and only one of the enhanced enterprise zone benefits that follow. For subsections 1. and 2. below, the applications for the regular seven- or three-year benefits will suffice and the provisions of subsections (l) and (m) shall apply. For subsections 3. and 4. below, the assessor shall apply the additional year exemption

without application to the same incubator tenant if the tax collector certifies as of the October 1 assessment date for the exemption that the incubator tenant has no property tax due to the city. If the incubator tenant does have property tax due, to the city, the tax collector shall deny approval of the exemption and no extra year exemption shall be allowed. For subsection 5. below, application must be filed by the incubator tenant with the assessor's office, on a form provided by the city assessor or the enterprise zone coordinator, no later than November 1 following the October 1 which follows the acquisition of the building space by the incubator tenant. This application must be approved by the city assessor and the enterprise zone coordinator. And such application shall be subject to the provisions of subsections (f), (l) and (m).

1. If an incubator tenant qualifies for the seven-year real estate exemption provided in this enterprise zone ordinance an eighth year shall be added to the exemption. That eighth year shall be an additional year of a one hundred (100) per cent exemption which shall be inserted at the beginning of the eight (8) years and then the regular seven-year program shall follow.
2. If an incubator tenant qualifies for the three-year real estate exemption provided in this enterprise zone ordinance, a fourth year shall be added to the exemption. That fourth year shall be an additional year of a fifty (50) per cent exemption which shall be inserted at the beginning of the four (4) years and then the regular three-year program shall follow.
3. If an incubator tenant qualifies for the manufacturing facility exemption provided in section 12-81(59) of the Connecticut General Statutes, a sixth year shall be added to the exemption. That sixth year shall be an additional year providing a forty (40) per cent exemption applied to the sixth year after the completion of the five (5) years provided by the Connecticut General Statutes.
4. If an incubator tenant qualifies for an assessment agreement as provided in section 12-65b of the Connecticut General Statutes, one additional year shall be added to the assessment agreement equal to the benefit provided for in the last year of the agreement pursuant to section 12-65b of the Connecticut General Statutes.
5. If an incubator tenant acquires building space in the enterprise zone of the City of New Britain that has been vacant for more than one year, the incubator tenant may be eligible for a two-year exemption equal to fifty (50) per cent of the assessed value of that building space acquired by the incubator tenant. Application must be filed by the incubator tenant as provided above in this subsection.

(5) Implementation of the incubator tenant exemption provisions.

- a. In initially implementing the provisions of this subsection (q), there are two (2) facilities which are herein each approved as an incubator facility. These are 185 Main Street, owned by the State of Connecticut and

known as the Institute for Industrial and Engineering Technology of Central Connecticut State University, and 200 Myrtle Street, owned by CW Group, Incorporated and known as Connecticut Enterprise Center.

- b. The incubator tenant exemptions and abatements provided in this subsection are provided in recognition of the circumstance that property tax exemption benefits have been provided to some incubator tenants for assessment dates prior to the passage of subsection (q). It is further intended to provide the opportunity to qualified incubator tenants at 185 Main Street or 200 Myrtle Street to apply for real property and personal property exemption for the assessment date of October 1, 2000, for the five-year program provided above. For any incubator tenant who first received real property exemption by resolution for 185 Main Street for the assessment date of October 1, 1998, that assessment date shall be the first assessment date for the five-year program provided above. For any incubator tenant who first received real property exemption by resolution for 185 Main Street for the assessment date of October 1, 1999, that assessment date shall be the first assessment date for the five-year program provided above. It is not intended that any personal property exemption shall be provided to incubator tenants at 185 Main Street for the assessment dates of October 1, 1998, or October 1, 1999, or earlier. For all other incubator tenants the base starting point shall be the date of the start of the lease for occupancy in an incubator facility and the first assessment date following that lease start date. For any assessment date from that base starting assessment date up to, but not including, October 1, 2000, there shall be no exemption. But any such years including the base starting assessment date shall be counted in calculating the five (5) eligible years for the five-year program provided above. For any incubator tenants at 200 Myrtle Street who have received seven-year benefits as provided in this section, or who received benefits as provided in this section, or who received benefits as a qualified manufacturing facility under sections 32-9p (d) and 12-81 (59) of the Connecticut General Statutes, they shall not receive the five-year benefits as provided in this subsection. However, such tenants may qualify for the enhanced enterprise zone exemption provided in this subsection. For any other qualified incubator tenant at 200 Myrtle Street, the base starting point for the five-year exemption provided above shall be the date of the start of the lease for occupancy in an incubator facility and the first assessment date following that lease start date. For any assessment date from that base starting assessment date up to, but not including, October 1, 2000, there shall be no exemption. But any such years including the base starting assessment date shall be counted in calculating the five (5) eligible years for the five-year program provided above.
- c. For the assessment date of October 1, 2000, any incubator tenant who chooses to apply for the exemptions provided in this section, must apply no later than sixty (60) days following the meeting of the common council at which this subsection is approved. Any incubator tenant who fails to so apply on an application form provided by the city assessor or the enterprise zone coordinator for exemption for October 1, 2000, shall have

waived its right to an exemption for that assessment year and shall be liable for the property taxes for that assessment date. The application for exemption for October 1, 2000, shall be subject to the provisions of subsections (f), (l) and (m) of this section.

- (r) (1) In addition to and notwithstanding the foregoing subsections of this section, on or after December 26, 2001, the mayor, with the approval of the common council, may authorize, in their sole discretion and pursuant to Connecticut General Statutes, section 32-71(e), Discretionary Assessment Deferral and Tax Abatement Agreements. Such discretionary assessment deferral and tax abatement agreements shall be applicable only to parcels containing commercial real and personal property, including industrial properties, in the enterprise zone, in which the property owner invests a minimum of one hundred fifty million dollars (\$150,000,000.00) in expenditures for rehabilitation, construction and equipment, exclusive of any land-acquisition costs, on such property. Such discretionary assessment deferral and tax abatement agreements shall commence at such time or upon the satisfaction of such conditions as such agreements shall provide, and shall be for a fixed term not exceeding thirty (30) years.
- (2) A discretionary assessment deferral and tax abatement agreement shall not be conveyed with any real property to which it is applicable, nor shall such agreement be assigned to a successor-in-interest or assignee of a taxpayer who has executed such agreement, unless expressly authorized by such agreement. This subsection (r)(2) shall apply to changes in controlling ownership of corporations, limited partnerships and limited-liability companies.

(Code 1970, § 2-192(2); Ord. of 11-82, § 9; Ord. of 3-84; Ord. of 2-92; Ord. of 12-3-97; Ord. of 6-2-99; Ord. of 4-01; No. 26783-1, 2-13-02; No. 26869-1, 3-13-02)

Sec. 22-11. Reserved.

Editor's note: An ordinance of March 4, 1992, repealed § 22-11, which provided for a fifteen-year tax exemption of solar heating and cooling systems expiring on October 1, 1991. Former § 22-11 derived from Code 1970, § 2-192(A); an ordinance of September 1977 and an ordinance of March 1988.

Sec. 22-12. City designated as rehabilitation area for purpose of deferral of increase in assessment.

- (a) The city is hereby designated as a rehabilitation area, pursuant to General Statutes, sections 12-65c through 12-65f.
- (b) As used in this section, "rehabilitation" means the improvement or repair of a residential structure or facilities appurtenant thereto, exclusive of general maintenance of repair.
- (c) Residential property within the rehabilitation area which meets the criteria set forth in this section shall be eligible to enter into an agreement with the city assessor for deferral of any increased tax assessment attributable to rehabilitation as provided in the statute sections referred to in paragraph (a) of this section, if the rehabilitation work has a total value of at least two thousand dollars (\$2,000.00) as indicated on the official building permit on file in the building commission office.
- (d) For the first year following completion of rehabilitation, the entire increase shall be

deferred thereafter, ten (10) per cent of the increase shall be assessed against the property each year until one hundred (100) per cent of such increase has been so assessed. The rehabilitation shall be determined to have been completed and the assessment deferral therefore will commence, either with the assessment date following the completion of the rehabilitation or with the assessment date following the issuance of a certificate of occupancy for the renovated building or, at the option of the applicant, in the assessment year of any partial year assessment levied upon construction completed with the issuance of a certificate of occupancy. In any case, however, the assessment deferral shall not be granted in more than ten (10) assessment years.

- (e) Any person aggrieved by any decision or action, or failure to take action, by the city under the provisions of this section, and the statute sections referred to in paragraph (a) of this section may appeal in accordance with section 12-65f of the General Statutes of the State of Connecticut.
- (f) Any residential property in the city may be declared eligible for deferral of tax assessment by the city assessor if it meets the following criteria:
 - (1) The tax collector certifies at the time of final approval that the applicant has no real or personal property tax due in the city. No one who has delinquent or due real or personal property tax shall have an application for deferral under this section receive final approval until all tax installments due are paid in full. Such payment of taxes must be made in a timely manner to meet all other deadlines contained in this ordinance. Failure to pay taxes in timely manner shall not provide in any instance an extension of other deadlines; and
 - (2) The improvements either:
 - a. Have been ordered by city officials in order to bring the property into compliance with housing codes, building codes or fire safety codes; or
 - b. Include the thorough rehabilitation or remodeling of the interior and/or exterior of the property, which improvements in the unanimous judgment of the city assessor, the chief building inspector and the director of health constitute an appropriate and desirable rehabilitation of the property; provided, however, new additions to a property shall not be eligible for deferral, nor shall exterior renovation or improvements of properties which are included on the official list of historic structures adopted by the city plan commission or which are located within a historical district designated by ordinance be eligible for deferral unless such exterior renovation or improvements are, in the opinion of the director of planning or his/her designees, compatible with the historic features of the property;
 - c. Are made to restore authentic exterior historic features of properties which are included on the official list of historic structures adopted by the city plan commission or located within a historic district designated by ordinance. The authenticity of the feature shall be determined by the director of planning or his/her designee.
- (g) This deferral benefit is not transferable except tax deferral benefits granted under this section may be transferred to the first purchaser of each condominium unit if the project will be used for residential condominium purposes or to the first cooperative housing association, provided that any residential condominium or cooperative housing project

which requires relocation of tenants shall require specific approval by the common council which may request such information on the project which it deems necessary to evaluate the impact of the project on displaced persons or businesses.

Notwithstanding the above, in any residential condominium or cooperative housing project, in which the developer of the project defaults and the lender to whom the developer has defaulted transfers all the units that were received by the lender as a result of the default to one (1) party, that party will be considered a replacement developer who shall be entitled to the deferral and shall have the right to transfer the deferral to the first purchaser of any of the received units or to the first cooperative housing association. No replacement developer shall be eligible for continuation of these deferral benefits unless he and any first purchaser or first cooperative housing association applies for benefits as described herein and said benefits shall not be continued unless he and any first purchaser or first cooperative housing association complies with the provision of subsection (i) of this section.

The replacement developer must apply to the city assessor for continuation of deferral benefits no later than sixty (60) days after the transfer of the ownership to the replacement developer is recorded on the land records of the city. The city assessor shall have thirty (30) days from the date the application is filed to review the application of the replacement developer. If the city assessor determines that the replacement developer has met the provisions of this subsection, he shall approve the application. Final and complete approval of the application for continuation of deferral benefits shall be achieved upon certification by the tax collector of the city that at the time of this certification the applicant, the replacement developer, has no real or personal property tax due in the city. The tax collector shall have ten(10) days after the action of the city assessor to so certify or to deny.

- (h) In order to qualify for property tax deferral under this section, the property owner must file an application for deferral on forms available from the city assessor. This application must be filed with the city assessor no later than the date of the issuance of a certificate of occupancy. In any case that a certificate of occupancy is not issued, application must be filed with the city assessor no later than November 1 which follows the assessment date after the completion of renovation or rehabilitation.
- (i) In the event that the owner of any real property which has qualified for deferral under this section fails to pay real property taxes on the property receiving such deferral, within sixty (60) calendar days of the date such taxes become due and payable, the deferral shall cease and be removed as of the date of the next tax bill or tax installment. No further deferral or continuation of abatement may occur without specific approval of the city assessor which approval shall be granted when the owner shall have paid in full all delinquent taxes, together with interest and penalties, provided such payment is made prior to the date of the next tax bill or tax installment. The city assessor shall act to approve the restoration of the deferral only after complete payment of all taxes due, together with interest and penalties and provided such payment shall have been made prior to the due date of the next tax bill or tax installment.
- (j) No deferral benefits afforded under this section shall apply to assessment on any grand list of the municipality after the grand list of 2012.

(Code 1970, § 9-10; Ord. of 12-73; Ord. of 11-86; Ord. of 3-92; Ord. of 11-96; Ord. No. 28279-4, 12-17-04)

Sec. 22-13. Method of payment of delinquent motor vehicle property taxes.

Any delinquent property taxes applicable with respect to a motor vehicle shall be paid only in cash or by certified check or money order.

(Ord. of 9-84)

Sec. 22-14. Publication of list of delinquent taxpayers.

- (a) On May 1 of each year the tax collector shall prepare a list of delinquent taxpayers and cause such list to be published by displaying the same in a prominent place in city hall. For purposes of this section, a "delinquent taxpayer" is defined as a person, persons, partnership, corporation or other entity who owned real or personal property upon which taxes were levied and which taxes totaling two thousand dollars (\$2,000.00) or more, exclusive of interest and lien fees, have not been paid on or before the first day of the month next succeeding the month in which they became due and payable, and are still due and owing as of May 1.
- (b) Notwithstanding the provision of subsection (a) hereof, the name of a delinquent taxpayer shall not be published by the tax collector if such tax payer has entered into, a written agreement with the tax collector which makes provisions satisfactory to the tax collector for payment of all delinquent taxes and the taxpayer is not in default with the provisions of such agreement.
- (c) In the event the name of a taxpayer is published on the list of delinquent taxpayers in error, the tax collector shall cause a correction to be published by displaying the same in a prominent place in city hall in the same manner in which the list of delinquent taxpayers was displayed.

(Ord. of 6-90; Ord. of 7-96; Ord. of 3-01)

Sec. 22-15. Exemption from taxation of real property owned by certain exempt organizations and leased to other exempt organizations.

Pursuant to the provisions of Section 12-81(58) of the Connecticut General Statutes, real property owned by a religious or charitable organization or a nonprofit organization organized for educational, scientific, literary or historical purposes which is leased to the City of New Britain, or another religious or charitable organization or another nonprofit organization organized for educational, scientific, literary or historical purposes, shall be exempt from property taxation provided that:

- (1) The organization owning the property and the organization leasing the property are both exempt from taxation for federal income tax purposes; and
- (2) Only such leased property or portion of such leased property which is used for an exempt purpose as defined by Sections 12-81(4), 12-81(7), 12-81(13), 12-81(14) or 12-81(15) of the Connecticut General Statutes shall qualify for such exemption, provided, however, that housing shall not constitute an exempt purpose as defined by Section 12-81(7) of the Connecticut General Statutes; and
- (3) Any owner of real property claiming exemption under this provision shall file an annual statement with the city assessor concerning such claim for exemption within the period assessors have to complete their duties for each assessment year; and

- (4) With each annual claim, both the organization owning the property and the organization leasing the property shall have furnished to the city assessor evidence of certification from the Internal Revenue Service, effective at the time of the request, that such organization has been approved for exemption from federal income tax as an exempt organization; and
- (5) Failure to file a claim in the manner and within the time limit prescribed shall constitute a waiver of the right to the exemption for such assessment year.

(Ord. of 4-91; Ord. of 2-92)

Editor's note: An ordinance of April 1991 purported to add a new § 22-14 to the Code; inclusion as § 22-15 in order to avoid duplication of section numbers was at the discretion of the editor.

Sec. 22-16. Extension of the time to file personal property lists; payment of fifteen per cent penalty.

Pursuant to Section 12-119a of the General Statutes of the State of Connecticut, the City Assessor shall reduce the twenty-five (25) per cent penalty applied pursuant to Section 12-42 of the General Statutes of the State of Connecticut for failure to file a personal property list on or before November 1 to a fifteen-percent penalty, provided that:

- (1) No later than the December 15 immediately following the November 1 deadline for filing personal property lists, the personal property owner files a written request, on a form provided by the city assessor, for an extension of the time to file the personal property lists required by the general statutes and by the city assessor; and
- (2) No later than the December 15 immediately following the November 1 deadline for filing personal property lists, the personal property owner files the personal property lists required by the general statutes and by the city assessor; and
- (3) Failure to file a request for extension, or failure to file the required personal property lists, in the manner and within the time limits provided in this section, shall constitute a waiver of the opportunity of the personal property owner for the reduction of the twenty-five (25) percent penalty for such assessment year.
- (4) In accordance with Section 12-119a, the city assessor shall compile a list of all personal property owners who are granted a reduction of the twenty-five (25) percent penalty pursuant to this section. The city assessor shall file said list with the town clerk no later than the March 15 immediately following the completion of the grand list. The town clerk shall post said list for thirty (30) days and maintain a file of such lists. The town clerk shall be required to maintain each list in said file for two (2) years after the list is submitted to the town clerk.
- (5) With respect only to the assessment list of October 1, 1994, no written request for an extension is required, and the filing of the required lists with the city assessor, must be completed no later than January 20, 1995 to obtain a reduction of the twenty-five (25) percent penalty.

(Ord. of 1-95)

Sec. 22-17. Tax exemption for ambulance-type motor vehicles used to transport medically incapacitated individuals.

Pursuant to section 12-81c of the General Statutes of the State of Connecticut, the city assessor shall exempt the total assessment of any ambulance-type motor vehicle which is used exclusively for the purpose of transporting any medically incapacitated individual, provided that:

- (1) Annually, no later than the January 31 immediately following the October 1 assessment date, the motor vehicle owner files a written application for exemption, on a form provided by the city assessor, for the exemption provided herein; and
- (2) In the case of a vehicle that is first registered by the medically incapacitated individual, or his or her spouse, or his or her parent(s) between October second through the following July 31, the motor vehicle owner files a written application for exemption, no later than the January 31 immediately following this period from October second through the following July 31, on a form provided by the city assessor, for the exemption provided herein; and
- (3) A duly authorized agent may make application for this exemption on behalf of the motor vehicle owner; and
- (4) Failure to file for an exemption, as provided in this section, shall constitute a waiver of the right to such an exemption for that assessment period; and
- (5) "Ambulance-type motor vehicle" shall mean any motor vehicle which has been substantially modified with assistive devices for transporting medically incapacitated individuals. These include devices such as wheel chair lifts, hand controls, modifications to accommodate stretchers, beds or special seating, or any substantial modifications to accommodate medical or emergency equipment. Any motor vehicle which is granted the exemption provided herein must be owned by the medically incapacitated individual, or by the medically incapacitated individual's spouse, or by both, or by one or both of the parents of the medically incapacitated individual. The application form provided by the city assessor shall require a written documentation of the special modification to an ambulance-type vehicle for the vehicle that is to receive this exemption. The application form provided by the city assessor shall require proof of relationship between the medically incapacitated individual and the vehicle owner; and
- (6) "Medically incapacitated individual" shall mean any person for whose benefit certain special modification as described in subsection (5) of this section is necessary. The application form provided by the city assessor shall require a written statement from the medically incapacitated individual's physician which attests to the medical incapacitation and the need for a specially modified, ambulance-type vehicle unless the medically incapacitated individual, within the previous five (5) years, submitted an application for exemption pursuant to this section including a valid statement from a physician attesting that said medical incapacitation is of a permanent nature. Said statement from a physician, when submitted, must be dated no earlier than one (1) year from the date of the application; and

- (a) Notwithstanding the above provision, any individual who applies for the exemption provided herein and who submits with any application for exemption for a certain vehicle a written statement of medical incapacitation from his or her physician may provide that statement only that one time for that vehicle, if the statement contains the following, "This medical incapacitation is of a permanent nature."
- (7) "Used exclusively" means the vehicle is devoted to the purpose of transporting the medically incapacitated individual and no other purpose. The application form provided by the city assessor shall require that the vehicle owner and the medically incapacitated individual, if the medically incapacitated individual is twenty-one (21) years of age, attest that the vehicle is used exclusively for this purpose; and
- (8) The exemption provided herein shall expire as of the assessment date immediately following the date of the sale, theft or total destruction of the ambulance-type motor vehicle.
- (9) No vehicle shall be qualified or approved for exemption under this section if the medically incapacitated individual or the owner of the vehicle has any past due tax owed to the City of New Britain as of the date of application. The application form provided by the city assessor shall require a written certification by the tax collector that there are no past due taxes owed to the City of New Britain by the medically incapacitated individual or the owner of the vehicle. If the application is denied because there are past due taxes as of the date of application, the applicant may reapply after the payment of taxes. This reapplication shall be applicable to the grand list period, described in subsection (1) above, as of the date of the reapplication and not the date of any previous denied application.

(Ord. of 9-10-97; Ord. of 10-99)

Sec. 22-18. Fee schedule for access to the CAMA system.

Pursuant to section 7-148r of the General Statutes of the State of Connecticut, the city assessor shall provide access to the data of the revaluation CAMA (computer assisted mass appraisal) data base in accordance with the following schedule.

These fees are established for data from the revaluation CAMA data base:

- (1) Copy of existing printed record, per page . . . \$.50
- (2) Copy of a print out from the data base of information not currently in print, per page . . . \$1.00
- (3) Printed list of abutters from GIS feature in CAMA data base, per report . . . \$5.00
- (4) One 3.5-inch diskette or e-mail transmission of data from data base (in Excel) for:

TABLE INSET:

Data Items	Cost
1-10	\$25.00
11-20	\$50.00
21-25	\$75.00

26-30	\$100.00
31-40	\$150.00
41-50	\$200.00

- a. Data items are individual pieces of information which reside in specific data fields in the data base. These are items such as owner's name, property location, map and lot number, or style of dwelling, year built, number of bath rooms for a residential building.
 - b. For requests for data items in excess of fifty (50) items, the fee shall increase in increments of fifty dollars (\$50.00) per additional group of ten items, or portion thereof, in the same proportionate pattern as provided in the above chart.
 - c. There shall be an additional charge of three dollars (\$3.00) per diskette for each diskette in addition to the one diskette provided above.
- (5) The fees provided in this schedule assume the purchaser will receive the data by e-mail or will pick up the requested material in the assessor's office during normal city hall hours. If the purchaser requests that the order be shipped/mailed, the cost of shipping/mailling shall be added to the fee for the order.
 - (6) All requests for data shall be made on a form prepared by the city assessor to provide for the handling of requests and the processing of orders. That form shall contain the following statement: *The requested information is provided in accordance with the fee schedule listed in City Ordinance 22-18. It is understood that the city gives no warranty as to the accuracy of the information. The information is from the CAMA data base as it existed on the date the order was filled. It is provided "as is" with any errors, discrepancies or omissions that may exist in the CAMA file. It is accepted "as is" and the city shall not be held liable for any damage arising from any incomplete, inaccurate, incorrect or misleading information.*
 - (7) For all orders, the balance of the charge for the order must be paid at the time the order is picked up or before the order is shipped/mailed or e-mailed. For all orders which involve a fee of ten dollars (\$10.00) or more for the data/media requested, the requester must submit with the order form, a deposit equal to a fifty (50) percent payment for the data/media, or a minimum deposit of ten dollars (\$10.00), whichever is greater.

(Ord. of 5-98; Ord. of 6-2-99; Ord. No. 28053-1, 6-9-04)

Sec. 22-19. Tax exemption for motor vehicles leased by religious organization and used for exempt purpose.

Pursuant to the provisions of Section 12-81(58) of the General Statutes of the State of Connecticut, a motor vehicle subject to property tax in the City of New Britain which is leased by a religious organization and is used for an exempt purpose in accordance with Sections 12-81(13), 12-81(14) or 12-81(15) of the General Statutes of the State of Connecticut, shall be exempt from property taxation provided that:

- (1) The religious organization leasing the vehicle is exempt from taxation for federal

income tax purposes and exempt from sales tax in the State of Connecticut, and is qualified to receive property tax exemption pursuant to Sections 12-81(13), 12-81(14) or 12-81(15) of the General Statutes of the State of Connecticut; and

- (2) The applicant for exemption under this provision must file for exemption as a religious organization every four (4) years during the quadrennial cycle provided in state law; and
- (3) Any religious organization claiming exemption under this provision shall file an application for exemption with the city assessor, on a form provided by the city assessor, for each tax period for which an exemption is claimed. This application for exemption must be filed with the city assessor no later than December 31 in the calendar year in which the property tax is due; and
- (4) With each application for exemption, the religious organization shall submit to the city assessor a copy of the current registration of the motor vehicle and a copy of the lease agreement with the owner of the vehicle; and
- (5) A vehicle shall not be exempt under this provision for any period that it is not subject to lease by a religious organization who has qualified for exemption under this section; and
- (6) A religious organization may claim exemption under this provision for any motor vehicle subject to property tax on the grand list of October 1, 2000, and thereafter; and
- (7) Failure to file an application for exemption in the manner and within the time limit prescribed shall constitute a waiver of the right to the exemption for any motor vehicle property tax which has become due and payable.

(Ord. of 9-01)

Sec. 22-20. Exemption for qualified veterans or qualified surviving spouses of veterans.

Pursuant to G.S. § 12-81f, the city assessor shall exempt property belonging to or held in trust for a qualified veteran or a qualified surviving spouse of a veteran to the amount of five thousand dollars (\$5,000.00) provided that:

- (1) Any such veteran or surviving spouse submitting a claim for such exemption shall be required to file an application on a form prepared for such purpose by the city assessor, not later than the assessment date with respect to which such exemption is claimed, provided when an applicant has filed for such exemption and received approval for the first time, such applicant shall be required to file for such exemption biennially thereafter, subject to the provisions of subsection (2) of this section.
- (2) Any person who has submitted an application and has been approved in any year for this exemption shall, in the year immediately following approval, be presumed to be qualified for such exemption. During the year immediately following such approval the assessor shall notify, in writing, each person presumed to be qualified pursuant to this section. If any such person has qualifying income in excess of the maximum allowed under G.S. § 12-81l, such

person shall notify the city assessor on or before the next filing date for such exemption and shall be denied such exemption for the assessment year immediately following and for any subsequent year until such person has reapplied and again qualified for such exemption. Any person who fails to notify the city assessor of such disqualification shall make payment to the municipality in the amount of the property tax loss related to the exemption improperly taken.

- (3) Any person making application shall include a copy of such veteran's or of such surviving spouse's federal income tax return. Any veteran who is married must supply a joint federal income tax return including the income of his/her spouse or both the veteran's and the spouse's federal income tax return if they file separately. In the event that a veteran, a veteran's spouse or a surviving spouse do not file a federal income tax return, they shall include such evidence of income as may be required by the city assessor. The income in all cases shall be for the tax year ending immediately prior to the assessment date with respect to which such additional exemption is claimed.
- (4) Any such person claiming this exemption shall have applied for and shall have been approved for the exemption provided in G.S. § 12-81g. Any person who has not applied for and been approved for the exemption provided in G.S. § 12-81g shall not be eligible for the exemption provided in this section.
- (5) Any veteran, any veteran's spouse or any surviving spouse of a veteran must be a registered voter in the City of New Britain on the assessment date for which an exemption is claimed under this section in order to be eligible to receive such exemption.
- (6) The city assessor shall approve the state additional veterans form (form M-59) to serve as the application prescribed for in this section.
- (7) This exemption shall be effective for the October 1, 2004, grand list for those bills due and payable on July 1, 2005. State additional veterans forms M-59 which were filed and enabled veterans to receive an exemption under G.S. § 12-81I for the October 1, 2004, grand list shall be used to determine eligibility for this local option exemption for the October 1, 2004, grand list.

(Ord. No. 28281-2, 11-9-04; Ord. No. 28281-3, 11-18-04; Ord. No. 28281-2, 11-9-04; Ord. No. 28281-3, 11-18-04)

Secs. 22-21--22-25. Reserved.

ARTICLE II. COLLECTOR OF TAXES*

*Cross references: City officers generally, § 2-331 et seq.

DIVISION 1. GENERALLY

Sec. 22-26. Full-time position.

The collector of taxes shall devote his entire working time to the duties of his office to the exclusion of any other employment or occupation. His functions include, but shall not be limited to, collecting taxes and assessments due the city, including current and past due accounts.

(Code 1970, § 2-185)

Sec. 22-27. Assistants; appointment and salaries.

The collector of taxes shall have the power to appoint investigators or deputies to assist in the performance of the collector of taxes' work, subject to the approval of the mayor. Such deputies shall be appointed pursuant to the provisions of the charter. The salaries of such deputies shall be fixed or approved by the council.

(Code 1970, § 2-186; Ord. of 7-01)

Sec. 22-28. Service charge for unpaid checks to be imposed.

The collector of taxes shall charge a service fee of twenty dollars (\$20.00) whenever taxes are paid by a check that is returned to the office of the collector of taxes unpaid.

(Code 1970, § 2-187(a); Ord. of 9-83; Ord. of 5-94)

Secs. 22-29--22-35. Reserved.

DIVISION 2. DUTIES

Sec. 22-36. Collection and payment of taxes on personalty; report to board of finance and taxation and mayor.

- (a) *Overdue tax on personalty.* The collector of taxes shall diligently pursue the collection of all taxes on personal property unpaid at the expiration of sixty (60) days after they become due.
- (b) *Acceptance of notes.* Under no circumstances shall the collector of taxes accept notes in payment of taxes or assessments.
- (c) *Report of tax collector.* At the October meeting of the board of finance and taxation, the collector of taxes shall personally report all taxes on personalty due and unpaid to the city.

(Code 1970, § 2-187; Ord. of 3-01)

Sec. 22-37. To deposit collections in bank; payment to treasurer.

- (a) *Deposits.* The collector of taxes shall deposit daily all collections made on the preceding day in an account kept for the office of collector of taxes.
- (b) *Payment to treasurer.* The collector of taxes shall transfer to the treasurer all his collections, together with an itemized statement of the same, and shall receive a receipt from the treasurer in return.

(Code 1970, § 2-188)

Sec. 22-38. Report to corporation counsel on nonpayment of taxes; action thereon.

- (a) *Duty to report.* The collector of taxes shall report to the corporation counsel on the first Monday of March in each year.

All assessments upon property which have been due and unpaid for a period of two (2) or more years.

- (b) *Action by corporation counsel.* The corporation counsel shall take such legal steps as are necessary to enforce the payment of the taxes and assessments described in subsection (a). All elderly property owners whose taxes are frozen or are on circuit breakers shall be exempt from such steps.

(Code 1970, § 2-189; Ord. of 4-83; Ord. of 3-01)

Chapter 23 UTILITIES*

***Cross references:** Board of public works, § 2-166 et seq.; buildings and building regulations, Ch. 7; fire prevention and protection, Ch. 8; garbage, trash and refuse, Ch. 11; health, Ch. 12; housing, Ch. 13; planning, Ch. 19; streets, sidewalks and public places, Ch. 21; taxation, Ch. 22.

State law references: Power of city to lay out, construct, etc., sewer and drainage systems and sewage disposal plants, G.S. § 7-148(c)(6)(B)(i); power of city to contract for the furnishing of water, G.S. § 7-148(c)(4)(G); power of city to create, etc., all things in the nature of public works and improvements, G.S. § 7-148(c)(6)(A)(ii); power of city to regulate the laying, etc., of water pipes, drains, sewers, etc., in the streets and public places, G.S. § 7-148(c)(6)(B)(iii); power of city to regulate and prohibit the construction, etc., of sinks, cesspools, G.S. § 7-148(c)(7)(C); municipal waterworks systems, G.S. § 7-234 et seq.; municipal sewerage systems, G.S. § 7-245 et seq.; sewer districts, G.S. § 7-324 et seq.; water resources, G.S. § 25-1 et seq.; sewer revenue bonds, G.S. §§ 7-259--7-266.

Art. I. In General, §§ 23-1--23-15

Art. II. Sewers and Sewage Disposal, §§ 23-16--23-115

Div. 1. Generally, §§ 23-16--23-40

Div. 2. Public Sanitary Sewers and Connections Generally, §§ 23-41--23-65

Div. 3. Public Sanitary Sewer Discharge Restrictions, §§ 23-66--23-90

Div. 4. Rates and Charges, §§ 23-91--23-100

Div. 5. Sewer Assessments, §§ 23-101--23-115

Art. III. Water, §§ 23-116--23-172

Div. 1. Generally, §§ 23-116--23-130

Div. 2. Board of Water Commission, §§ 23-131--23-140

Div. 3. Meters, §§ 23-141--23-169

Div. 4. Water Services, §§ 23-170--23-172

ARTICLE I. IN GENERAL